

RELIEF AHEAD AS TO INCOME TAX

Proposed Bill Would Stay Penalty for Failure to Pay December Installment.

EXTENSION TILL MARCH 15

For Business Men Now in Tight Place if Congress Acts Favorably.

(BY DAVID LAWRENCE.)

Washington, Dec. 18.—(Copyright for The Chattanooga News.)—Relief for the many large business concerns who were unable to pay their December installment of the income tax seems to be in sight. The house ways and means committee has practically agreed to report favorably a bill introduced by Representative Edmonds, of Pennsylvania, whereby the penalty of 5 per cent. for failure to pay the December installment shall be eliminated and shall not be made to apply unless the amount is still unpaid by March 15, next. The government, however, will receive interest on the period between Dec. 15 and March 15.

Secretary Houston vigorously opposed any extension of time to taxpayers when the matter was first proposed simply because it was now past and the collectors of the tax were unable to pay and those who naturally wanted to use the money for other purposes. But, with Dec. 15 now past and the collectors of the tax reporting large sums unpaid, the seriousness of the situation is fully realized here.

Indeed, unless the government takes action as provided in the Edmonds resolution, some big concerns will be forced to the wall. The fact is, the treasury department has as present no discretion whatsoever and the 5 per cent. penalty is already in effect. The law is mandatory. It provides that ten days after the income tax shall have been due and unpaid, the collector of internal revenue shall send out a warrant of distress. Within thirty days thereafter collectors would be compelled under the law to force the sale of all

the assets of a concern in order to get their income taxes due the government. It is one of the most drastic laws on the statute books.

"ASS KNOWS MASTER'S CRIB," SAYS SHIELDS

Issues Statement Regarding Criticism of the Memphis Cotton Exchange.

Knoxville, Dec. 18.—(Special.)—Senator John C. Shields issued a statement here last night relative to the attitude assumed toward him by the Memphis Cotton Exchange. He said in part:

"The correspondence between the Memphis Cotton Exchange and myself needs no explanation. The members of the cotton exchange, I understand, are to a considerable extent present or former citizens of Arkansas or Mississippi. They have but one interest and do not represent the views of the great masses of people of Tennessee. Tennessee only produces about 200,000 bales of cotton out of the annual product of 12,000,000 to 15,000,000.

"I have not seen the Commercial Appeal's criticisms upon me. The interest represented by the cotton exchange contributes much to its prosperity, and its hostility is natural. The ass knows its master's crib."

BALK AT SENDING BOY BY PARCEL POST

Knoxville, Dec. 18.—(Special.)—Turkeys, chickens, and other live things have been sent through the mails for some time, but the government balked when it came to sending a little boy by mail. Guy Smith, a young boy, was sent by parcel post to Atlanta by his mother, and how much will it cost? she figured, adding with a smile, "I might as well send him by parcel post and let him be a little boy. He won't give you any trouble and his grandmother will be looking for him."

In his kind and obliging way, Mr. Smith told the woman it was against the postal laws and regulations and she could not send little Jack by parcel post. Jack's mother, as well as the lady herself, was very much disappointed.

If Jack could have been sent to Georgia, he would have cost only forty-nine cents and two cents war-tax.

G. O. P. CAUCUS FAVORS REAPPORTIONMENT BILL

Washington, Dec. 18.—Republican members of the house at a caucus last night decided to put through this session of congress a bill reappointing the membership of the house in order to give the people a new house of representatives, as reported in the 1920 census.

Representative Tinkham, of Massachusetts, urged the caucus to support his resolution directing the house committee to investigate to what extent negroes are being denied the vote in the southern states, and to recommend a measure to be introduced in those states, according to the extent of disfranchisement.

Opposition to the resolution was understood to have been expressed in speeches made by Representatives Henry D. Smith, of California, and Mann, of Illinois. Those opposing it were said to have pointed to the resolution as a means to bring about a new election and to have told the caucus that adoption of the resolution would cause the house to be re-elected.

The caucus at the conclusion of the session by a rising vote of 45 to 42 decided against supporting the resolution. Representative Tinkham, however, has announced his intention to bring his resolution when the reapportionment bill comes before the house.

The definite basis for the reapportionment was understood not to have been decided on at the caucus, but most of the republican members were said to favor a reasonable increase in the house.

Drafting of the reapportionment bill would be in the hands of the census committee, of which Representative Siegel, of New York, is chairman. Representative Siegel already has prepared a bill which would increase the number of members from the present 435 to 483, and this bill is expected to be a basis for the reapportionment legislation.

The Siegel bill would make the population basis for a congressional district between 218,000 and 219,000, instead of 210,000, as at present. Under the measure no state would sustain a loss in its representation in the house and twenty-five states would gain in representation.

The vote by which the caucus decided to take up reapportionment legislation at this session was reported as 160 to 61. Representative Siegel and other republican members were said to have favored making a membership of 483, as provided in the pending bill, the permanent maximum.

Chairman Fordney, of the ways and means committee, presented to the caucus the decision of the committee to attempt passage of a temporary measure which would afford relief to farmers. The caucus, however, was understood to have taken no action on the proposed measure.

BOMBS AND RIFLES USED

Bomb, Dec. 18.—Seventy armed men attacked the Fokker Mills barracks in County Wexford, today. They were repulsed and driven off by British troops and policemen. The attackers used both bombs and rifles. Four soldiers were killed and four others were wounded when a military patrol was ambushed near Galbally.

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